

# APPENDIX III: STATISTICAL

## INFORMATION RELATED TO OIG COMPLETION OF RTC CONTRACTOR REVIEWS

Before RTC sunset, the OIG agreed to assume responsibility for completing the reviews of RTC contractors initiated or planned by an RTC management oversight unit. OIG work includes facilitating management's resolution of report recommendations, including resolution of the recommendations in the backlog of unresolved reports transitioned to the FDIC at January 1, 1996. The tables below present information related to that OIG activity.

This information is not included with audit statistics in Appendix I of this report because this work was initiated by RTC management, using agreed-upon procedures with independent public accountants, to meet management's need for contractor oversight and contract closeout.

**TABLE III.1: STATUS OF MANAGEMENT DECISIONS ON RECOMMENDATIONS CONTAINED IN RTC CONTRACTOR EXPIRATION REVIEW REPORTS ISSUED SINCE JANUARY 1, 1996**

	NUMBER OF REPORTS	NUMBER OF RECOMMENDATIONS	QUESTIONED COSTS (\$ IN MILLIONS)
Total OIG Reports Issued Since RTC Sunset	58	203	\$8.67
Total Management Decisions:			
A. Prior to This Reporting Period	7	39	\$1.68
B. This Reporting Period	17	18	\$ .47
<b>Subtotals of A &amp; B</b>	<b>24</b>	<b>57</b>	<b>\$2.15</b>
Total Questioned Costs Disallowed:			
C. Prior to This Reporting Period	5	25	\$1.55
D. This Reporting Period	8	6	\$ .29

	NUMBER OF REPORTS	NUMBER OF RECOMMENDATIONS	QUESTIONED COSTS (\$ IN MILLIONS)
<b>Subtotals of C &amp; D</b>	<b>13</b>	<b>31</b>	<b>\$1.84</b>
Total Without Management Decision at March 31, 1997	<b>34</b>	<b>146</b>	<b>\$6.52</b>

**TABLE III.2:**

**STATUS OF MANAGEMENT ACTIONS ON  
RECOMMENDATIONS CONTAINED IN RTC  
CONTRACTOR EXPIRATION REVIEW  
REPORTS ISSUED SINCE JANUARY 1, 1996**

	<b>NUMBER OF RECOMMENDATIONS</b>	<b>QUESTIONED COSTS DISALLOWED (\$ IN MILLIONS)</b>
Total Management Actions Required	57	\$1.84
Management Actions Completed:		
A. Prior to This Reporting Period	21	\$1.53
B. This Reporting Period	20	\$0.05
<b>Subtotals of A &amp; B</b>	<b>41</b>	<b>\$1.58</b>
Management Actions Remaining To Be Completed at March 31, 1997	16	\$0.26

**TABLE III.3:**

**STATUS OF MANAGEMENT DECISIONS ON  
RECOMMENDATIONS CONTAINED IN RTC  
CONTRACTOR EXPIRATION REVIEW  
REPORTS ISSUED BEFORE JANUARY 1,  
1996**

	NUMBER OF REPORTS	NUMBER OF RECOMMENDATIONS	QUESTIONED COSTS		OTHER DISALLOWED COSTS <sup>a</sup>
			TOTAL	DISALLOWED	
			(\$ IN MILLIONS)		
Reports for Which No Management Decision Had Been Made at RTC Sunset, December 31, 1995	254	1,022	\$75.52		
Management Decisions Made January 1, 1996 to September 30, 1996	227	775	\$39.83	\$18.99	\$3.50
Reports for Which No Management Decision Had Been Made at September 30, 1996	27	247	\$35.69		
Management Decisions Made October 1, 1996 to March 31, 1997	26	246	\$35.69	\$13.09	\$14.95

	NUMBER OF REPORTS	NUMBER OF RECOMMENDATIONS	QUESTIONED COSTS		OTHER DISALLOWED COSTS <sup>a</sup>
			TOTAL	DISALLOWED	
			(\$ IN MILLIONS)		
Reports for Which No Management Decision Had Been Made at March 31, 1997	1	1	\$0.00		

<sup>a</sup> Our reports included recommendations for management to recover other funds, not reported as questioned costs, such as balances in unclosed bank accounts and accounts receivable balances due RTC at the time of asset sales.

**TABLE III.4:**

**STATUS OF MANAGEMENT ACTIONS ON  
RECOMMENDATIONS CONTAINED IN RTC  
CONTRACTOR EXPIRATION REVIEW  
REPORTS ISSUED BEFORE JANUARY 1,  
1996<sup>a</sup>**

	NUMBER OF RECOMMENDATIONS	QUESTIONED COSTS DISALLOWED (\$ IN MILLIONS)	OTHER DISALLOWED COSTS (\$ IN MILLIONS)
Management Actions Not Completed as of December 31, 1995	523	\$53.90	\$8.85
Management Actions Required on Recommendations With Management Decisions Issued After December 31, 1995	1,021	\$32.08	\$18.45
Total Management Actions Required	1,544 <sup>b</sup>	\$85.98 <sup>b</sup>	\$27.30
Management Actions Completed as of March 31, 1997	1,043	58.78	\$16.61
Management Actions Remaining to be Completed as of March 31, 1997	501	\$27.20	\$10.69

<sup>a</sup> Statistics provided by and derived from FDIC Office of Internal Control Management.

<sup>b</sup> Total Management Actions Required as initially established pursuant to a joint OIG/management action plan. Management has identified retroactive adjustments not reflected in the total. We show those adjustments as Management Actions Completed.